

TRIPURA GAZETTE

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PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2021

Dated, Agartala, the 01 / 06 / 2021.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No.9 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of notification of the Government of Tripura, Finance Department No. 02/2019– State Tax (Rate), dated the 8th March, 2019, published in the Tripura Gazette, Extraordinary Issue, vide number 545, dated the 8th March, 2019, (hereinafter referred to as “the said notification”) as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Tripura State Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Central Goods and Services Tax Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Tripura State Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

Provided that the said persons shall furnish the return in **FORM GSTR-4** of the Central Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 31st day of October, 2020.

Provided further that the said persons shall furnish the return in **FORM GSTR-4** of the Tripura State Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2021, upto the 31st day of May, 2021.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

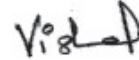
5. This notification shall be deemed to have come into force with effect from the 30th day of April, 2021.

6. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2019, dated the 25th April, 2019, published in the Tripura Gazette, Extraordinary Issue, vide number 849 dated 25th April, 2019, notification number F.1-11(91)-TAX/GST/2020(Part-IV), dated the 21st May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1229 dated 21st

May, 2020 and notification number F.1-11(91)-TAX/GST/2020, dated the 25th September, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1931 dated 25th September, 2020.

7. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,



(Dr. Vishal Kumar, IAS)

Joint Secretary

Government of Tripura

Finance Department